

Issue Paper #12
Reporting Specific Financial Statement Information to SCO
March 14, 2002

		A	B	
		Report via Year-End Exhibit	Do Year- End COFRS JX Entry	Separate COFRS Account Numbers
1	Restricted expendable/ nonexpendable net assets		X	New COFRS Fund Balance Sheet Codes to be used in COFRS Fund 399 per COFRS Accounting Model YE2. <i>3200 Externally Restricted - Other</i> <i>3220 Restricted for Debt Service</i> <i>3230 Permanent Endowment Expendable</i> <i>3240 Permanent Endowment Nonexpendable</i>
2	Revenues pledged to debt		X	New Revenue Source Codes to be used in COFRS Fund 399 per Accounting Model YE8. <i>5030 Pledged Tuition & Fees</i> <i>5470 Pledged Auxiliary Revenues</i> <i>7450 Pledged Federal Grants & Contracts</i> <i>8330 Pledged Other Revenues</i>
3	Restricted cash and cash equivalents and restricted investments		X	New Asset Balance Sheet Codes to be used in COFRS Fund 399 per COFRS Accounting Model YE9. <i>1034 Restricted Cash per GASB 34</i> <i>1634 Restricted Investments per GASB 34</i>
4	Segments (CU, SBA, CSM, AHEC)	X		Combination of SRECNA & SNA & cash flow information, 1 exhibit per segment
5	Capital Assets net of Capital Debt		X	COFRS Liability Balance Sheet Codes to be used per COFRS Accounting Model YE3. <i>2800 Capital Bonds Payable – Non-Current</i> <i>2801 Capital Unamortized Premium/Discount NC</i> <i>2803 Capital Unamortized Refunding Gain/Loss NC</i> <i>2805 Non-Capitalized Bonds Payable – Non-Current</i> <i>2806 Non-Capitalized Unamortized Premium/ Discount NC</i> <i>2807 Non-Capitalized Unamortized Refunding Gain/ Loss NC</i>